



**Rule(s) Review Checklist Addendum**  
(This form must be filled out electronically.)

**This form is to be used only if the rule(s) was/were previously reviewed, and has/have not been amended/repealed subsequent to that review.**

All responses should be in **bold** format.

Document(s) Reviewed (include title): **WAC 458-16-180 Cemeteries**

Date last reviewed: **September 1999**

Reviewer: **Kim M. Qually**

Date current review completed: **October 30, 2002**

Briefly explain the subject matter of the document(s):

**WAC 458-16-180 describes the property tax exemption available to cemeteries. It contains an explanation of the exemption and the requirements to obtain the exemption set forth in RCW 84.36.020.**

**1. Public requests for review:**

YES	NO	
	<b>X</b>	Is this document being reviewed at this time because of a public (e.g., taxpayer or business association) request?

**2. Related statutes, interpretive and/or policy statements, court decisions, BTA decisions, and WTDs:**

YES	NO	
	<b>X</b>	Are there any statutory changes subsequent to the previous review of this rule that should be incorporated?
	<b>X</b>	Are there any interpretive or policy statements not identified in the previous review of this rule that should be incorporated?
	<b>X</b>	Are there any interpretive or policy statements that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed?
	<b>?</b>	Are there any Board of Tax Appeals (BTA) decisions, court decisions, or Attorney General Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule?
	<b>X</b>	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) subsequent to the previous review of this rule that provide information that should be incorporated into the rule?
	<b>X</b>	Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above?



**3. Additional information:** Identify any additional issues (other than those noted above or in the previous review) that should be addressed or incorporated into the rule. Note here if you believe the rule can be rewritten and reorganized in a more clear and concise manner.

**A potential revised version of this rule was drafted at the beginning of 2002. It incorporates both of the PTB's identified in the last review. Property Tax and L&P have finished their review of the draft and it's ready for filing a CR-101 Preproposal Statement of Inquiry for conducting a public meeting. The BTA is currently reconsidering an exemption determination regarding a cemetery in Spokane County. Once the final decision is issued in that case, formal rule making process can be started.**

**4. Listing of documents reviewed:**

Statute(s) Implemented:

**RCW 84.36.020 Cemeteries, churches, parsonages, convents, and grounds.**

Interpretive and/or policy statements (e.g., ETAs, PTAs, and IAGs): **previously reviewed and incorporated into the existing rule draft:**

**PTB 77-2: Person Property of Cemeteries**

**PTB 91-2: Cemeteries or burial grounds - annual application of exemption**

Court Decisions: **none**

Board of Tax Appeals Decisions (BTAs): **none**

Appeals Division Decisions (WTDs): **none**

Attorney General Opinions (AGOs): **none**

Other Documents: **none**

**5. Review Recommendation:**

- ☒ **Amend**
- ☐ **Repeal/Cancel** (Appropriate when action is not conditioned upon another rule-making action or issuance of an interpretive or policy statement.)
- ☐ **Leave as is** (Appropriate even if the recommendation is to incorporate the current information into another rule.)
- ☐ **Begin the rule-making process for possible revision.** (Applies only when the Department has received a petition to revise a rule.)



**Explanation of recommendation:** Provide a brief summary of your recommendation, whether the same as or different from the original review of the document(s). If this recommendation differs from that of the previous review, explain the basis for this difference.

If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents (e.g., ETAs, WTDs, court decisions); or
- Address issues not otherwise addressed in other documents (e.g., ETAs, WTDs, court decisions).

**This rule needs to be revised so that it may incorporate the two PTB's on the subject of cemeteries that were overlooked during the 1994 rule making. A preliminary draft of a revised version of the rule was drafted and approved by Property Tax earlier this year. The draft is ready to be filed as soon as the BTA issues its final decision in the Spokane County cemetery case. Once that decision is reviewed and any pertinent items are added to the rule draft, we can start the rule making process.**

**6. Manager action:** Date: \_\_\_\_\_

\_\_\_\_\_ Reviewed and accepted recommendation

Amendment priority:

- \_\_\_\_\_ 1
- \_\_\_\_\_ 2
- \_\_\_\_\_ 3
- \_\_\_\_\_ 4